ment now ordered did not exist, the amount of that payment is out of all proportion to the cost incurred. The Superintendent of Survey informs me that the latter will probably come to a rupee or so per acre in all, whereas the fourth of a pie assigned to the municipality to meet it is equivalent to Rs. 6-4-10 per acre per annum.

5. In conclusion, I respectfully solicit an early decision, and would suggest that the simplest solution would be to cancel Government Resolution No. 3381, of September 24th, 1866, and to declare the rules for assessment just sanctioned for Surat to be applicable to Ahmedabad with the single alteration of the rate for cultivated land (Rule 5) from Rs. 13 to Rs. 7.

T. C. HOPE.

No. 1114 OF 1867.

REVENUE DEPARTMENT.

Camp Vihara, 14th March 1867.

Submitted for the orders of Government.

2. The resolution appears to have been passed under the supposition that it would not be illegal were permission given to the municipality to levy, under the Summary Settlement Act, one-eighth of ten pies per square yard. If the rate of permanent assessment on all lands had been fixed at 8 annas per square yard (or Rs. 2,420 per acre) and the summary settlement cess on alienated land had consequently been one anna: had ten pies then been surrendered to the municipality, whilst two pies were retained for Government, the levy of the Summary Settlement cess at the full anna would have been legal, but not otherwise. As it is, the ten pies have nothing to do with alienated land or the Summary Settlement cess, but are an annual occupancy rent levied temporarily in cases in which it may be undesirable to sell vacant Government building land immediately. The assessment on the latter land is two pies per square yard, and at this rate the municipality can themselves rent it from Government, taking either more or less than ten pies from temporary occupants by private agreement, the latter sum in such cases not being leviable by law as a revenue demand. The right to Summary Settlement cess only exists in the case of alienated lands (in which no occupancy right is saleable) and is confined to one-eighth of the assessment that would have been leviable as a revenue demand if the ground had been Government property. Under these circumstances, Mr. Hope's view of

the case appears correct, and the levy of a summary settlement cess of one-half of a pie now sanctioned is double of what can legally be imposed.

(Signed) A. ROGERS,
Revenue Commissioner, N.D.

Lands.

No. 1150.

REVENUE DEPARTMENT.

Bombay Castle, 21st March 1867.

Memorandum from the Revenue Commissioner, N.D., No. 1114, dated 14th March 1867—Submitting a communication from the Acting Collector of Surat, who offers certain objections to paragraph 2 of the Government Resolution No. 862, dated 28th February 1867, relative to the assessment of, and enquiry into titles to, land in the town of Surat; and stating that, under the circumstances mentioned, Mr. Hope's view of the case appears correct, and that the levy of a Summary Settlement cess of one-half a pie now sanctioned is double of what can legally be imposed.

RESOLUTION.—It was never the intention of Government to levy the additional $\frac{1}{4}$ pie under the Summary Settlement Act.

2. The levy was intended solely as a Municipal Tax, and as such it would be quite competent for Government to authorize its imposition; but as the Right Honourable the Governor in Council understands that the local authorities are of opinion that it is not required, no further steps need be taken for collecting it, and the order for its collection is withdrawn.

(Signed) H. E. JACOMB,
For Chief Secretary to Government.

To

The REVENUE COMMISSIONER, N.D.